

FIRST REGULAR SESSION

HOUSE BILL NO. 591

101ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HANNEGAN.

1563H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to income tax.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be
2 known as section 143.1180, to read as follows:

**143.1180. 1. For purposes of this section, the term "NAICS" shall have the same
2 meaning as provided under section 620.2005.**

**3 2. For all tax years beginning on or after January 1, 2022, for purposes of
4 calculating Missouri taxable income as required under section 143.011, one hundred
5 percent of the income of any taxpayer who is employed by an employer with a NAICS code
6 of 7225, to the extent that such income is included in the taxpayer's federal adjusted gross
7 income, may be deducted from the taxpayer's Missouri adjusted gross income to determine
8 the taxpayer's Missouri taxable income. If such a taxpayer files a combined return with
9 a spouse who is not employed by an employer with a NAICS code of 7225, one hundred
10 percent of the income that would otherwise be attributable to the taxpayer if the taxpayer
11 filed separately, to the extent that such income is included in the taxpayers' combined
12 federal adjusted gross income, may be deducted from their combined Missouri adjusted
13 gross income to determine their Missouri taxable income. If such a taxpayer files a
14 combined return with a spouse who is also employed by an employer with a NAICS code
15 of 7225, one hundred percent of their combined income, to the extent that such income is
16 included in the taxpayers' combined federal adjusted gross income, may be deducted from
17 their combined Missouri adjusted gross income to determine their Missouri taxable
18 income.**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

19 **3. The department of revenue may promulgate all necessary rules and regulations**
20 **for the administration of this section including, but not limited to, rules relating to the**
21 **confirmation of a taxpayer's employment for the purposes of this section. Any rule or**
22 **portion of a rule, as that term is defined in section 536.010, that is created under the**
23 **authority delegated in this section shall become effective only if it complies with and is**
24 **subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This**
25 **section and chapter 536 are nonseverable, and if any of the powers vested with the general**
26 **assembly pursuant to chapter 536 to review, to delay the effective date, or to disapprove**
27 **and annul a rule are subsequently held unconstitutional, then the grant of rulemaking**
28 **authority and any rule proposed or adopted after August 28, 2021, shall be invalid and**
29 **void.**

✓